

BOARD OF ACCOUNTANCY MEETING MINUTES

Meeting Date: January 14, 2014
Meeting Location: Central Conference Room, Gardiner, Maine
Time Meeting Began: 8:10 a.m.

Chairman Tracy Harding called the meeting to order.

Roll Call of Officers

The following members were present:

Tracy Harding
Carl Chatto
Michael Nickerson
Geoffrey Gattis

The following members were absent: Brian Perkins

The following staff was present:

Catherine Carroll, Board Administrator
Michelle Lovering, Board Clerk

AAG Present: Robert Perkins

Action of Board Minutes of the November 19, 2013 Meeting

A motion was made to accept minutes as written.

Motion: Michael Nickerson
Second: Geoffrey Gattis
Unanimous

After accepting the meeting minutes Board members and Robert Perkins discussed distinguishing business matters requiring confidentiality to be exercised. They also discussed identifying a conflict of interest and when it may require a recusal.

New Business

C.H. Dorr & Company P.A. – FM10000068 – Failed Peer Review

C.H. Dorr & Company P.A. filed a firm renewal application on December 16, 2013. Included with the renewal was a copy of the "Acceptance Letter from the Report Acceptance Body", which the firm received a rating of "fail" from the New England Peer Review (NEPR). The acceptance letter acknowledges the necessary steps to fully comply with the agreement. The renewal application also included a statement from Robert Allen Dorr, CPA, which NEPR granted an extension until March 31, 2014 to comply with the agreement.

The Board requested that the firm submit: (1) a copy of the letter from NEPR granting the extension; (2) proof that the firm sent their compliance documentation to NEPR for review and acceptance; and (3) documentation from NEPR, if available, that the firm has completed the agreement for review at its May 20, 2014 meeting.

BDO USA, LLP – FMF10000980 – Disciplinary Action Since Last Renewal

BDO USA, LLP filed a firm renewal application on December 27, 2013. Included in the application was a disclosure of disciplinary action. Upon review of the renewal materials, the Board requested that the firm submit: (1) a copy of the disciplinary action documents from Vermont and Utah, (2) a copy of the deferred prosecution agreement, (3) a copy of the motion of dismissal of charges document; and (4) an answer to the question whether there were any tax shelters marketed in the State of Maine for review at its May 20, 2014.

KPMG LLP – FM10000911 – Disciplinary Action Since Last Renewal

Note: Carl Chatto stated that he could review this case with objectivity, but chose to recuse from the discussion due to his involvement with KPMG even though his involvement with KPMG took place long before the events in this case.

KPMG LLP filed a firm renewal application on December 23, 2013. Included in the application was a disclosure of disciplinary action. Upon review of the application, the Board requested that the firm submit: (1) a copy of the settlement agreement, (2) an answer to the question whether there were any tax shelters marketed in the State of Maine; and (3) copies of the 2011 and 2012 renewal reports. If the 2011 & 2012 reports were not submitted the firm is to provide a written explanation as to why the reports were not included during those renewal periods. The Board will revisit this application at its May 20, 2014.

Mayer Hoffman McCann PC – FM10000906 - Disciplinary Action Since Last Renewal

Mayer Hoffman McCann PC filed a firm renewal application on November 13, 2013. Included in the application was a disclosure of disciplinary action. Upon review of the application, the Board found no reason not to renew this license.

Administrator's Report

Catherine Carroll reported that the firm renewal cycle ended on December 31, 2013. Renewal applications are in paper form, however the department's information technology support is working toward having this license renewal service fully computerized so that firms can renew licenses online. Catherine also reported that the Board of Accountancy's licensees were sent an email at the end of the year informing them that paper renewal reminders of license expiration will no longer be mailed via U.S. Postal Service. A renewal reminder will be sent to the licensee's last known email address, instead. In 2015, the department intends to no longer send any reminders to licensees of impending license expiration. The Board remarked that by eliminating the license expiration reminders may cause individuals to practice without a license, hence, endanger the public. The Board also stated that by no longer reminding licensees that their license is about to expire may cause a high rate of late renewals for staff to process. Catherine said that she would share the Board's concern with the Commissioner and suggest an advanced notice and/or survey to licensees on discontinuing reminding them of license renewal. Catherine also stated that the department will feature a service for licensees to print their licenses online sometime next year.

Catherine stated that a revised individual license application reflecting the Board's current education and work experience requirements is available for new applicants and the application is available to download on the Board's webpage.

Catherine mentioned "gov delivery" as a tool that the department is using to share information to the interested public who wish to receive information from the Board of Accountancy's webpage on meeting and hearing notices, meeting agendas, minutes, rulemaking, etc.

Catherine circulated a letter from Bob Jackson thanking the Board members for acknowledging his years of service on the Board.

Other Business

Tracy Harding talked about the upcoming NASBA meetings and asked if Board members are interested in attending the annual meeting in Washington, D.C. and the Eastern Regional meeting in Louisville, Kentucky. NASBA will pay for one member to attend. Anyone interested in attending these meeting can let Catherine know so that the appropriate travel arrangements can be made.

Adjournment

The meeting adjourned at 10:30 a.m.

Respectfully submitted,

*Michelle Lovering
Board Clerk*